



Please return completed reports to:  
**Office of the Comptroller**  
**Local Government Division**  
**100 W. Randolph Street, Suite 15-500**  
**Chicago, IL 60601-3252**  
**Tel: (877) 304-3899**

Unit Name:

**County:**

Unit Code:

**I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position of the government as of the end of this fiscal year.**

Written signature of government official

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Date \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

**PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS**

## ➤ STEP 1: ENTER CONTACT INFORMATION

**Is the following information correct and complete?** Yes No

☐ If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2. If not, please do not leave columns B and C blank.

<b>A. Contact person</b> (elected or appointed official responsible for filling out this form):		<b>B. Chief Executive Officer</b> (elected or appointed official responsible for the executive administration, i.e. mayor, supervisor, or chairman):		<b>C. Chief Financial Officer</b> (elected or appointed official responsible for maintaining the government's financial records):	
First:	Last:	First:	Last:	First:	Last:
Title:		Title:		Title:	
Add:		Add:		Add:	
City:		City:		City:	
State:		State:		State:	
Zip:		Zip:		Zip:	
Phone:	Ext:	Phone:	Ext:	Phone:	Ext:
Fax:		Fax:		Fax:	
E-mail:		E-mail:		E-mail:	

➤ **STEP 2: VERIFY FISCAL YEAR END**

**FY END DATE:**    /    /2007

If the fiscal year end date, listed above, is incorrect, cross out the incorrect date and provide the correct date. Official documentation of this change must be sent with the AFR before the fiscal year end date can be changed.

➤ **STEP 3: GASB 34, ACCOUNTING SYSTEM, AND DEBT**

**A. Has your government implemented GASB 34 in FY 2007 or in previous reporting years?**    \_\_\_\_ Yes    \_\_\_\_ No

*If yes:*

- *Governments who have implemented GASB 34 and are using "Other Comprehensive Basis of Accounting" (OCBOA) such as 'Cash Basis' and 'Modified Cash Basis' as their accounting system will now be able to select these types as their accounting system.*
- *Fill out the Alternative Assets & Liabilities page, located on page F1 (b)*

**B. Which type of accounting system does the government use?**

\_\_\_\_ Cash - with no assets (Cash Basis)                      \_\_\_\_ Modified Accrual/Accrual  
\_\_\_\_ Cash - with assets (Modified Cash Basis)            \_\_\_\_ Other Combination (explain)\_\_\_\_\_

**C. Does the government have debt this reporting fiscal year?**    \_\_\_\_ Yes    \_\_\_\_ No

**D. If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness page, located on page F5.**

\_\_\_\_ G.O. Bonds                                              \_\_\_\_ Revenue Bonds  
\_\_\_\_ Alternate Revenue Bonds                      \_\_\_\_ Contractual  
\_\_\_\_ Other (explain)\_\_\_\_\_

UNIT NAME:  
Unit Code Number:

➤ **STEP 4: POPULATION, EAV, AND EMPLOYEES**

^What is the total <b>population</b> of government?	
What is the total <b>EAV</b> of the government?	\$
*How many <b>full time employees</b> are paid?	
* How many <b>part time employees</b> are paid?	
What is the <b>total salary</b> paid to all employees?	\$

^Or provide estimated population

\*Do not include contractual employees.

➤ **STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS**

**Provide the appropriation for the primary government listed in the first row of the table below.**

In the remaining rows, provide the names of all component units along with their appropriation. Indicate if the component units are blended or discretely presented, fiscal year end dates and if the component units are funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How To Fill Out An AFR* documents.

Name of Unit/Component	Appropriation	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
<b><u>FUNDS SHOULD NOT BE LISTED HERE</u></b>				
	\$			
	\$		/ / 2007	
	\$		/ / 2007	
	\$		/ / 2007	
	\$		/ / 2007	
<b>Total Appropriations</b>	\$			

UNIT NAME:  
Unit Code Number:

➤ **STEP 7: AUDITS**

**Provide CPA's information if the government is required to submit an audit to the Office of the Comptroller.**

Firm Name:	
CPA's first name:	
CPA's last name:	
CPA's title:	
Address:	
City:	
State:	
Zip:	
Phone:	(____) _____ - _____
Fax:	
Email:	
State Registration Number:	_____ - _____

➤ **STEP 8: OTHER GOVERNMENTS**

**Indicate any payments the government has made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).**

Intergovernmental agreements – indicate how much was paid	\$
Federal government payroll taxes	\$
All other intergovernmental payments	\$

➤ **STEP 9: FUND LISTING & ACCOUNT GROUPS**

**A. List all funds, indicate the amount spent in FY 2007 for each fund. Also indicate the Fund Type (fund types are at the top of each column beginning on page F1).**

If pre-printed data appears it is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

<b>Fund Name</b>	<b>Expenditure</b>	<b>Fund Type</b>	<b>FY End</b>
	\$		/ / 2007
	\$		/ / 2007
	\$		/ / 2007
	\$		/ / 2007
	\$		/ / 2007
	\$		/ / 2007
<b>Total Expenditures</b>	\$		

**B. Does the government have assets or liabilities that should be recorded as a part of Account Groups?** See *Chart of Accounts and Definitions* and the *How To Fill Out An AFR* documents for more information about Account Groups.

**If your government's Accounting System is 'Cash No Assets', or your government has implemented GASB 34, you must select 'No' for Account Groups.**

\_\_\_\_ Yes      \_\_\_\_ No

## ➤ STEP 10: GOVERNMENTAL ENTITIES

List the governmental entities that are part of or related to the primary government. Exclude component units detailed in Step 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

## ➤ STEP 11: REPORTING

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCEO	<input type="checkbox"/> - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<input checked="" type="checkbox"/> - Illinois Comptroller	<input type="checkbox"/> - Secretary of State
<input type="checkbox"/> - General Assembly – House	<input type="checkbox"/> - General Assembly – Senate
<input checked="" type="checkbox"/> - County Clerk	<input type="checkbox"/> - Circuit Clerk
<input type="checkbox"/> - Governor's Office	<input type="checkbox"/> - Other - _____

**Statement of Financial Position**  
**All Funds and Discretely Presented Component Units**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Account Group	Discretely Presented Component Units
<b>Assets</b>		<i>Report In Whole Numbers</i>								
101	Cash and cash equivalent									
102	Investments									
115	Receivables									
109	Inventories									
111	Fixed Assets									
112	Other Assets (explain)									
113	Amount available for retirement of long-term debt									
114	Amount to be provided for payment of long-term debt									
120	TOTAL ASSETS									
<b>Liabilities</b>										
122	All Payables									
132	Deferred revenue									
133	Debt service payable - Principal									
134	Debt service payable - Interest									
128	Other Liabilities (explain)									
135	TOTAL LIABILITIES									
<b>Equity</b>										
136	Fund balance - Reserved									
137	Fund balance - Unreserved									
138	Retained earnings - Reserved									
139	Retained earnings - Unreserved									
140	Contributed Capital									
141	Investment in General Fixed Assets									
142	TOTAL EQUITY									
145	TOTAL LIABILITY AND EQUITY									

**NOTE: This alternative Assets & Liability page should be used by those units of government that have implemented GASB 34. If your unit of government has not implemented GASB 34, please leave this page blank and proceed to page F2.**

**ASSETS**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>CURRENT ASSETS</b>		<i>Report In Whole Numbers</i>			
101	Cash and cash equivalent				
102	Investments				
115	Receivables				
109	Inventories				
112	Other Assets (explain)				
<b>NON-CURRENT ASSETS</b>		<i>Report In Whole Numbers</i>			
116	Capital Assets/Net of Accumulated Depreciation				
117	Other Capital Assets (explain)				
120	TOTAL ASSETS				

**LIABILITIES**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
<b>CURRENT LIABILITIES</b>		<i>Report In Whole Numbers</i>			
122	All Payables				
132	Deferred Revenue				
128	Other Liabilities (explain)				
<b>NON-CURRENT/LONG-TERM LIABILITIES</b>		<i>Report In Whole Numbers</i>			
129	Due Within One Year				
130	Due Beyond One Year				
131	Other Non-Current/Long Term Liabilities(explain)				
135	TOTAL LIABILITIES				

**NET ASSETS**

Code	Enter all Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
		<i>Report In Whole Numbers</i>			
143	Investments in Capital Assets/Net of Related Debt				
148	Net Assets - Restricted				
149	Net Assets - Unrestricted				
146	TOTAL NET ASSETS				
147	TOTAL LIABILITIES & NET ASSETS				

# Revenues and Receipts

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
<b>Local Taxes</b>		<i>Report In Whole Numbers</i>							
201	Property Tax								
203	Utilities Tax								
204	Other Taxes								
<b>Intergovernmental Receipts &amp; Grants</b>									
212	State Sales Tax								
213	State Motor Fuel Tax								
214	State Replacement Tax								
205	State Gaming Tax(es)								
215	Other State Sources (Explain)								
225	Federal								
226	Other Intergovernmental Sources								
<b>Other Sources</b>									
231	Licenses and Permits								
233	Fines and Forfeitures								
234	Charges for Services								
235	Interest								
236	Miscellaneous								
240	TOTAL RECEIPTS AND REVENUE								

**Disbursements, Expenditures and Expenses**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
<i>Report In Whole Numbers</i>									
251	General Government								
252	Public Safety								
254	Judiciary and Legal								
255	Transportation and Public Works								
256	Social Services								
257	Culture and Recreation								
258	Housing								
275	Environment								
259	Debt								
271	Public Utility Company								
272	Depreciation								
280	Capital Outlay								
260	Other Expenditures or Expenses								
270	TOTAL EXPENDITURES/EXPENSE								

# **Fund Balances and Other Financing Sources (Uses)**

Code	Enter all Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
<i>Report In Whole Numbers</i>									
301	Excess of receipts/revenues over (under) expenditures/expenses (C240 - C270)								
302	Operating transfers in								
303	Operating transfers out	( )	( )	( )	( )	( )	( )	( )	( )
304	Bond proceeds								
305	Other - Long term debt(explain)								
306	Net increase (decrease) in fund balance (301 + 302 - 303 +304 + 305)								
307	Previous year fund balance								
308	Other (Explain)								
310	CURRENT YEAR ENDING FUND BALANCE (306 + 307+ 308)								

**Statement of Indebtedness**

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year
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*Report In Whole Numbers*


General Obligation Bonds	400		406		412		418	
Revenue Bonds	401		407		413		419	
Alternate Revenue Bonds	402		408		414		420	
Contractual commitments	403		409		415		421	
Other (Explain)	404		410		416		422	


<b>TOTAL DEBT</b>	<b>405</b>		<b>411</b>		<b>417</b>		<b>423</b>	
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**Explanation or Comments:** (Use additional paper if necessary.)


**\*Capital Outlay**

Code	Function	These are not funds	
		Construction	Land, Structures and Equipment
601	General Government		
602	Law Enforcement		
603	Corrections		
604	Fire		
605	Sewerage		
606	Sanitation and Wastewater		
607	Parks & Recreation		
608	Housing & Community Development		
609	Highways, Roads and Bridges		
610	Parking Facilities		
611	Welfare		
612	Hospital		
613	Water		
614	Nursing Homes		
615	Conservation and Natural Resources		
616	Libraries		
617	Other		

 \*This page should only be filled out if you have spent funds for capital projects or development.

 \*The Capital outlay page is requested by The U.S. Census Bureau and is considered optional by the State Comptroller

 \*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

 \*If you do NOT complete this page the Census Bureau will contact you for further information.